

Michael E. Barrett, CPA
Summary of Professional Testimony

Mr. Michael E. Barrett, CPA

Mr. Barrett is a partner with the firm of Ernst & Young L.L.P. (“Ernst & Young”). Ernst & Young is one of the “Big Four” accounting firms and one of the largest professional services firms in the world. At Ernst & Young Mr. Barrett is the National Director-Electric & Gas Energy Industry, where he specializes in providing audit and consulting services to the electric, gas, water and wastewater industries. He is a Certified Public Accountant in several states Pennsylvania, Virginia, District of Columbia, and Florida. Mr. Barrett graduated cum laude from the University of Scranton in 1976 with a Bachelor of Science in Accounting. In 1976, Mr. Barrett started his career with the Federal Power Commission, which later became the Federal Energy Regulatory Commission, as a field auditor responsible for completing audits of electric and gas utilities for compliance with the Commission’s Uniform System of Accounts. In 1980, he joined Harvey Hubbell, Inc. a manufacturing company in Orange, CT., as a senior internal auditor. There he was responsible for financial and operational audits of the various divisions of the Company. In 1981, he joined Coopers & Lybrand in their national utility industry program as a supervisor responsible for audits and consulting projects to utilities. He was admitted into the partnership in 1988 and served as the Firm’s national utility industry leader for the business assurance line of business. In 1998, he joined the firm of Ernst & Young in his present role as National Director-Utilities.

Mr. Barrett’s experience includes financial audits of numerous electric and gas utilities and several energy marketers and traders. He has also performed contract audits of power purchase agreements. He has also testified as an expert in regulatory proceedings and arbitrations. In addition to his audit experience his non audit client experience has included examinations of prospective financial information and analysis of projections, assistance in mergers and acquisitions including due diligence and financial analysis, financial systems design and implementation and organization and staffing assessments.

Mr. Barrett is a member of the American Institute of Certified Public Accountants and the Maryland Association of Certified Public Accountants. He is a member of the Corporate Accounting Committee of the Edison Electric Institute and American Gas Association. He is the Treasurer of the Alliance to Save Energy. Mr. Barrett also co-authors a biennial report “Survey of FERC Compliance Audit Findings” published by the Corporate Accounting Committee. He has also spoken at numerous industry conferences and training courses sponsored by both industry associations, Coopers & Lybrand and Ernst & Young.

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2001

Cinergy Corporation
Vs.
The United States

2000

South Jersey Gas Company and
Elizabethtown Gas Company
Before the
New Jersey Board of Public Utilities

1999

Docket 99-457
Delaware Electric Cooperative
Before the
Delaware Public Service Commission

DPU 97-95

Investigation by the D.T.E. into
Boston Edison's Compliance
With the Department's Order
in D.P.U. 93-37

1998

Public Service of New Hampshire, North
Atlantic Energy Corporation, Northeast
Utilities and Northeast Utilities Service
Company
vs.
Public Utilities Commission of the State of
New Hampshire

Duquesne Light Company
vs.
State of Ohio

Re: Property Tax Assessment

1997 - 2000

City of Warton, Pasadena and Galveston
Texas Individually and as Class
Representatives

vs.

Houston Lighting & Power Company and
Houston Industries Finance, Inc.

Pursuant to Texas Rule of Civil Procedures
Regarding Cause No. 96-016613

1997

Old Dominion Electric Cooperative

Application of ODEC for correction of
Assessments of Gross Receipts Taxes and
for a Refund - tax year 1997

Case No. PST970002

American Bituminous Power Partners, L.P.

vs.

Monongahela Power Company

Case No 55-198-012-96 DAW

1992

Florida Cities Water Company

vs.

Hillsborough County, FL

City of Palm Bay, FL
and

City of North Port, FL

vs.

Generation Development Utilities, Inc.

Arbitration

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North Carolina Municipal Power Agency
No. 1
and Piedmont Municipal Power Agency
vs.
Duke Power Co.

Fourth Arbitration

Seaboard Water Co.
vs.
Hillsborough County, FL

The Florida Public Service Commission
vs.
General Development Utilities, Inc.
Port Malabar and West Coast Divisions

Docket No. 911030-WS
and
Docket No. 911-067-WS

1991

City of Austin - City Commissions
vs.
Southern Union Gas Company

Nevada Public Service Commission
vs.
Sierra Power Company

Docket No. 91-7079, et al

1989

Public Service Commission of The State of
Tennessee
vs.
United Cities Gas Company

Docket No. 89-10017

1987

Central Florida Gas Company
vs.
Florida Public Service Commission

Docket No. 8970118-GU

1985

Public Service Commission of Delaware
vs.
Chesapeake Utilities Corporation
Delaware Division

Docket No. 85-17

1983

Eastern Shore Natural Gas Company
vs.
Federal Energy Regulatory Commission

Docket No. RP83-32-000

Chesapeake Utilities - Citizens Division
vs.
Maryland Public Service Commission

Case No. 7952

1982

Chesapeake Utilities - Delaware Division
vs.
Delaware Public Service Commission

Docket No. 82-10